

EXHIBIT U

GOVERNMENT OF ANTIGUA AND BARBUDA

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8th November, 2010

Mr. Neal S Simon
President
American University of Antigua
Coolidge
Antigua

Dear Sir,


I refer to your letter of September 28, 2010 which addressed three matters following your discussions with Ministerial Colleagues.

I advise that your establishment's debts to the Free Trade and Processing Zone cannot be set off against ABST refunds owed by Central Government to your establishment. This is because the Free Trade and Processing Zone is a statutory corporation with its own budgetary commitments and operates independently of Central Government except for policy directives.

I would recommend that you raise the issue of the ABST refunds directly with the Commissioner of Inland Revenue and Mr. Douglas McLaren the ABST Implementation Officer as a matter of urgency.

Your proposal for an additional 14 acres of land in the Free Trade Zone area to expand your programs and related facilities is being presented to Cabinet for its consideration and for discussions with the Board of the Free Trade and Processing Zone. I will advise you of developments.

Very truly yours,


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Honourable Justin L. Simon O.C.
Attorney General and
Minister of Legal Affairs